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APR 25 2006

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Date: April 25, 2006

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Examiner Thao Le	U.S. Patent and Trademark Office	571-273-8300	
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Client/Matter/Tkpr:	60188-751	Original to Follow by Mail:	No
		Number of Pages, Including Cover:	10
Re:	Application No.:	10/754,518	
	Attorney Docket No.:	60188-751	

Message:

This Amendment is being filed in response to the Office Action dated January 25, 2006.

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U.S. practice conducted through McDermott Will & Emery LLP.
600 Thirteenth Street, N.W. Washington, D.C. 20005-3096

Telephone: 202.756.8000

Docket No.: 060188-0751

PATENT**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE****RECEIVED
CENTRAL FAX CENTER****APR 25 2006**

In re Application of : Customer Number: 20277
 Yoshiharu HIDAKA, et al. : Confirmation Number: 8259
 Application No.: 10/754,518 : Group Art Unit: 2814
 Filed: January 12, 2004 : Examiner: Thao X. Le

For: SEMICONDUCTOR SUBSTRATE, METHOD FOR FABRICATING THE SAME, AND METHOD FOR
 FABRICATING SEMICONDUCTOR DEVICE

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

- ☒ No additional fee is required.
☐ Applicant is entitled to small entity status under 37 CFR 1.27
☐ Also attached:

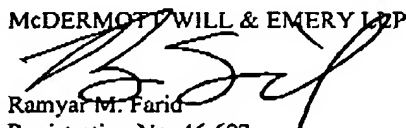
The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	10	20	0	\$50.00 =	\$0.00
Independent Claims	2	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
					\$0.00
Total of Above Calculations					\$0.00

- ☐ Please charge my Deposit Account No. 500417 in the amount of \$0.00.
- ☒ The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP


 Ramyar M. Farid
 Registration No. 46,692

600 13th Street, N.W.
 Washington, DC 20005-3096
 Phone: 202.756.8000 RMF:MWE
 Facsimile: 202.756.8087
 Date: April 25, 2006

Please recognize our Customer No. 20277 as our
 correspondence address.

APR 25 2006

Docket No.: 060188-0751

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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	:	
Yoshiharu HIDAKA, et al.	:	Confirmation Number: 8259
	:	
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	:	

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METHOD FOR FABRICATING SEMICONDUCTOR DEVICE

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated January 25, 2006, having a three-month shortened statutory period for response set to expire on April 25, 2006, reconsideration of the above-identified application is respectfully requested in view of the following amendment and remarks.